IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 251 OF 1995

The Commissioner of Income Tax, Bombay .. Applicant
V/s.
Shri Jagjit Kohli, Bombay .. Respondent

Mr. R.V. Desai with Ms. S.V. Bharucha and Mr. R. Ashokan for the Applicant
None present for the Respondent

CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.
DATED : 22.02.2005

P.C.:-

1. Heard the learned counsel for the Applicant. The question referred to reads as under:-

> "1. Whether, on the facts and in the circumstances of the case, in computing the assessee's income under the head 'Salary' the assessee was entitled to deduction of 40% of the bonus commission (incentive) received by him over and above the standard deduction as contemplated u/s 16(1) of the Income-tax Act, 1961?"

2. In view of the judgment of this Court in **CIT. v. Gopalkrishna Suri 248 ITR 819 (Bom.)**, the answer is in the negative, i.e. in favour of the Revenue and against the assessee.

(S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)